CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the period ended at September. 30, 2021

Assets USD USD Non-current assets 401,222 498,120 plant and equipment 401,222 498,120 Right-of-use assets 975,334 1,212,252 Intangible assets 100,450 102,078 Investment in associate 5,397,253 5,504,910 Current assets 6,874,319 7,317,360 Investment in associate 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 Grupy 7,36,466,643 13,674,092 13,784,003 Equity and liabilities 55,898 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,366,963 6,908,881 Non-controlling interests (32,080) 40,388) Total equity 7,336,468,493 - Long-term lese liability 79,028 872,712 Provision for empl		Sep.30.2021	Dec.31.2020
Non-current assets 401,222 498,120 plant and equipment 401,222 498,120 Right-of-use assets 975,394 1,212,252 Intrangible assets 100,450 102,078 Investment in associate 5,397,253 5,504,910 Current assets 6,874,319 7,317,360 Current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 Gash at banks 2,378,066 1,880,578 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-courtolling interests (32,080) (40,388) Total equity 7,354,883 6,868,493<	Assets	USD	USD
Right-of-use assets 975,394 1,212,252 Intangible assets 100,450 102,078 Investment in associate 5,397,253 5,504,910 Current assets 0,6,874,319 7,317,360 Current assets 2,526,053 2,151,540 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 6,799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 6,799,773 6,466,643 Paid-in share capital 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total asset 2,956,751 2,800,801 Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 <	Non-current assets		
Intangible assets 100,450 102,078 Investment in associate 5,397,253 5,504,910 Current assets 6,874,319 7,317,360 Inventories 353,515 264,061 Accounts receivable 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 Gright and liabilities 6,799,773 6,466,643 Total assets 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity tributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-controlling interests 6,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 Current liabilities	plant and equipment	401,222	498,120
Investment in associate 5,397,253 (6,874,319) 5,504,910 (7,317,360) Current assets	Right-of-use assets	975,394	1,212,252
Generation 6,874,319 7,317,360 Inventories 353,515 264,061 Accounts receivable 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 G,799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accountlated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 1,028,045 1,928,089 Long term loans 66,778 - Long-term lease liability 7,99,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 Current liabilities 1,470,756 1,637,6	Intangible assets	100,450	102,078
Current assets 353,515 264,061 Inventories 353,515 264,061 Accounts receivable 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 Gash at banks 2,378,066 1,880,578 Total assets 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accountlated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) <td>Investment in associate</td> <td>5,397,253</td> <td>5,504,910</td>	Investment in associate	5,397,253	5,504,910
Inventories 353,515 264,061 Accounts receivable 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 G.799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 2 13,000,000 Paid-in share capital 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity tributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities		6,874,319	7,317,360
Accounts receivable 2,526,053 2,151,540 Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 G,799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities - - Long term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 2956,751 2,800,801 <	Current assets		
Other current assets 1,034,013 626,264 Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 Gorger, 773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 13,000,000 13,000,000 Equity Paid-in share capital 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities - - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 Qurrent liabilities - - 863,737 Current liabilities - - 863,7378 Short-term lease liability	Inventories	353,515	264,061
Investment in securities 508,126 1,544,200 Cash at banks 2,378,066 1,880,578 6,799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities - - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445	Accounts receivable	2,526,053	2,151,540
Cash at banks 2,378,066 1,880,578 Total assets 6,799,773 6,466,643 Total assets 13,674,092 13,784,003 Equity and liabilities 2 2 Fquity and liabilities 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities 1,470,756 1,637,687 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current liabilities - 857,378 <td>Other current assets</td> <td>1,034,013</td> <td>626,264</td>	Other current assets	1,034,013	626,264
Total assets 6,799,773 6,466,643 I3,674,092 I3,784,003 I3,784,003 Equity and liabilities Equity I3,000,000 I3,000,000 Statutory reserve 355,898 355,898 Accumulated losses Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current liabilities - 857,378 other current liabilities - 857,378 other current liabilities - 857,378 other current liabilities<	Investment in securities	508,126	1,544,200
Total assets 13,674,092 13,784,003 Equity and liabilities Equity Equity Paid-in share capital 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 3,362,458 4,114,709	Cash at banks	2,378,066	1,880,578
Equity and liabilities Equity Paid-in share capital 13,000,000 Statutory reserve 355,898 Accumulated losses (5,968,935) Accumulated losses (5,968,935) parent 7,386,963 Non-controlling interests (32,080) Total equity 7,354,883 Non-current liabilities 66,778 Long term loans 66,778 Long-term lease liability 759,028 Provision for employees' indemnity 2,130,945 Logstop ayable 1,470,756 Accounts payable 1,470,756 Short-term lease liability 295,895 Yourent liabilities 30,222 Accounts payable 1,565,585 Short-term lease liability 295,895 Yourent liabilities - Accounts payable 1,470,756 Short-term lease liability 295,895 Yourent liabilities - Short-term lease liability 295,895 Yourent liabilities - Short-term lease liability		6,799,773	6,466,643
Equity Image: space	Total assets	13,674,092	13,784,003
Equity Image: space			
Paid-in share capital 13,000,000 13,000,000 Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities - 857,378 other current liabilities - 857,378	Equity and liabilities		
Statutory reserve 355,898 355,898 Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 14,114,709	Equity		
Accumulated losses (5,968,935) (6,447,017) Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 2,956,751 Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 3,362,458 4,114,709	Paid-in share capital	13,000,000	13,000,000
Equity attributable to equity holders of the parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities 1,470,756 1,637,687 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562	Statutory reserve	355,898	355,898
parent 7,386,963 6,908,881 Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities 408,637 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 3,362,458 4,114,709	Accumulated losses	(5,968,935)	(6,447,017)
parent (32,080) (40,388) Non-controlling interests (32,080) (40,388) Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 - Current liabilities - - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 -		7.386.963	6.908.881
Total equity 7,354,883 6,868,493 Non-current liabilities 66,778 - Long term loans 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709	-		
Non-current liabilities 66,778 - Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities - Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709 3,362,458			
Long term loans 66,778 Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709		7,354,883	6,868,493
Long-term lease liability 759,028 872,712 Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities 1,470,756 1,637,687 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709			
Provision for employees' indemnity 2,130,945 1,928,089 2,956,751 2,800,801 Current liabilities 1,470,756 1,637,687 5000000000000000000000000000000000000	-		-
2,956,751 2,800,801 Current liabilities 1,470,756 1,637,687 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709			•
Current liabilities 1,470,756 1,637,687 Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709	Provision for employees' indemnity		
Accounts payable 1,470,756 1,637,687 Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709		2,956,751	2,800,801
Short-term lease liability 295,895 408,637 current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709	Current liabilities		
current portion of long-term loans 30,222 39,445 Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709			
Credit facilities - 857,378 other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709	•		
other current liabilities 1,565,585 1,171,562 3,362,458 4,114,709		30,222	
3,362,458 4,114,709		-	
	other current liabilities		
		3,362,458	4,114,709
Iotal habilities 6,319,209 6,915,510	Total liabilities	6,319,209	6,915,510
Total equity and liabilities 13,674,092 13,784,003	Total equity and liabilities	13,674,092	13,784,003

CONSOLIDATED INCOME STATEMENT

For the period three months & nine months ended at September. 30, 2021

	For three months ended at Sep. 30, 2021		For nine months ended at Sep. 30, 2021		
	2021 2020		2021	2020	
	USD	USD	USD	USD	
Operating revenues	2,442,141	1,943,714	6,725,887	5,943,011	
Direct costs	(1,895,679)	(1,491,683)	(5,250,635)	(4,794,331)	
	546,462	452,031	1,475,252	1,148,680	
General and administrative expenses	(437,003)	(492,047)	(1,338,395)	(1,309,486)	
(Loss) Gain from investments, net	(6,742)	(123,409)	226,331	(245,352)	
Group's share of associates' results	97,545	183,053	377,343	416,929	
Provision for expected credit losses	(26,528)	(9,300)	(80,888)	(147,873)	
Finance costs	(11,600)	(21,915)	(42,698)	(66,555)	
Other revenues and expenses, net	68,991	(57,401)	(48,592)	(2,321)	
Profit before income tax	231,125	(68,988)	568,353	(205,978)	
Income tax expense	(10,566)	(-)	(81,963)	(56,124)	
Profit for the period	220,559	(68,988)	486,390	(262,102)	
Other comprehensive income items	-	-	-	-	
Net comprehensive income for the year	220,559	(68,988)	486,390	(262,102)	
<u>Attributable to:</u>					
Equity holders of the parent	215,248	(67,889)	478,082	(263,731)	
Non-controlling interests	5,311	(1,099)	8,308	1,629	
	220,559	(68,988)	486,390	(262,102)	
Basic and diluted earnings per share attributable to equity holders of the parent (U.S \$)	0.017	(0.005)	0.037	(0.020)	

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the period ended at September. 30, 2021

	Attributed to equity holders of the parent					
	Paid-in share capital	Statutory reserve	Accumulated losses	Total	Non- controlling interests	Net equity
<u>Sept.30.2021</u>	USD	USD	USD	USD	USD	USD
Balance at January 1, 2021	13,000,000	355,898	(6,447,017)	6,908,881	(40,388)	6,868,493
Net comprehensive income for the period	-	-	478,082	478,082	8,308	486,390
Transferred to statutory reserve				-	-	
Balance at Sep. 30, 2021	13,000,000	355,898	(5,968,935)	7,386,963	(32,080)	7,354,883

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Attributed	to equity	holders	of the	narent
Attibuted	LU CUUILY	nonacis	or the	purcin

	Paid-in share	Statutory	Accumulated		Non- controlling	
	capital	reserve	losses	Total	interests	Net equity
<u>Sep.30.2020</u>	USD	USD	USD	USD	USD	USD
Balance at January 1, 2020	13,000,000	339,852	(6,591,428)	6,748,424	(50,764)	6,697,660
Net comprehensive income for the period	-	-	(263,731)	(263,731)	1,629	(262,102)
Transferred to statutory reserve						
Balance at Sep. 30, 2020	13,000,000	339,852	(6,855,159)	6,484,693	(49,135)	6,435,558

CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended at September. 30, 2021

	Sep.30.2021	Sep.30.2020
Operating Activities	USD	USD
Profit before income tax	568,353	(205,978)
Adjustments for:		
Depreciation of plant and equipment & right of use	400,449	474,260
Amortization of intangible assets	1,628	1,628
Loss (Gain) from investments, net	(226,331)	245,352
Group's share of associates' results of operations	(377,343)	(416,929)
Provision for employees' indemnity	541,447	253,085
Finance costs	42,698	66,555
Provision for expected credit losses	80,888	147,873
Other non-cash items	4,401	-
	1,036,190	565,846
Working capital adjustments:		
Accounts receivable	(455,401)	(538,184)
Inventories	(89,454)	9,743
Other current assets	(426,635)	177,597
Accounts payable	(166,931)	91,110
Other current liabilities	394,023	935,222
Employees indemnity paid	(343,708)	(84,842)
Tax payment	(62,361)	(83,518)
Net cash from operating activities	(114,277)	1,072,974
Investing Activities		
Purchase of plant and equipment	(31,674)	(136,358)
Cash dividends from Investing in securities	17,999	118,518
Selling financial assets at fair value	1,244,406	-
Cash dividends from associate	560,000	-
Investment in associate	(75,000)	-
Net cash flows (used in) from investing activities	1,715,731	(17,840)
Financing activities		
Loans settlements	57,555	(10,193)
Financial facilities	-	-
Long term lease liabilities paid	(261,445)	(212,578)
Finance costs paid	(42,698)	(66,555)
Change in restricted cash	14,256	467,282
Net cash used in financing activities	(232,332)	177,956
Increase in cash and cash equivalents	1,369,122	1,233,090
Cash and cash equivalents, beginning of the year	958,572	573,860
Cash and cash equivalents, beginning of the year	2,327,694	1,806,950
cush and cash equivalents, end or year	2,327,034	1,000,950